



Linda Vandeloop
AVP
Federal Regulatory

AT&T Services Inc. T: 202.457.3033
1120 20th Street, NW F: 202.457.3072
Suite 1000
Washington, DC 20036

February 3, 2017

Via Electronic Submission

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

Re: *Comprehensive Review of the Part 32 Uniform System of Accounts*
WC Docket No. 14-130

Dear Ms. Dortch:

The undersigned submits this letter on behalf of AT&T, Verizon, and CenturyLink (hereafter, the “parties”) to augment the parties’ letter to you of January 25 (“the January 25 letter”), which described a framework for transitioning price cap carriers from Part 32 to “generally accepted accounting principles” (GAAP) accounting.

The parties have consistently asserted in this proceeding and others that Part 32 regulations, as applied to price cap carriers, are a part of a bygone era, are no longer necessary, and any purposes that the rules served can be accomplished using GAAP data the companies maintain for other purposes.¹ Over the course of this proceeding, we have discussed various alternatives to meet any remaining regulatory obligations.² Nevertheless, we continue to stand by our position that the

¹ See, e.g., AT&T Reply at 1-7; CenturyLink Comments at 1-10; CenturyLink Reply 1-2, 6; Verizon Comments at 2-8; Verizon Reply at 1, 5.

² See, e.g., Letter from AT&T, CenturyLink, and Verizon (Jan. 26, 2017).

maintenance of Part 32 accounts, or even maintenance of the ability to create and report accounting data in conformance with the Part 32 account structure upon request, is not necessary to meet any statutory or Commission obligation. The elimination of all of these Part 32 requirements for price cap carriers will provide useful relief from burdens that are no longer necessary.

We do, however, recognize that it may be appropriate for the Commission to consider a transition solely with respect to pole attachments. Specifically, a price cap carrier that switches to GAAP can adequately address any potential effects on pole attachment rates that may result from the change by adopting language modifying 47 C.F.R. § 1.1409(g) as shown in Appendix B of the January 26 letter.

Sincerely,

A handwritten signature in black ink, appearing to read "Linda A. Vardeloop". The signature is written in a cursive, flowing style.

CC: Nick Degani

Amy Bender

Claude Aiken

Kris Monteith

Pamela Arluk

Marvin Sacks

Victoria Goldberg

Robin Cohn

Douglas Slotten

Jane Jackson
